BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.11733 of 2024
and
W.M.P.(MD) Nos.10474 & 10475 of 2024

Tvl.Haritha Motots
Represented by its Partner: K.G.Senthil Kumar,
T.S.No.5/2C3, Lake View Road, Deputy Collector Colony,
K.K.Nagar, Madurai 625 020. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Madurai Rural East Assessment Circle,
Madurai 625 020. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN:33AAGFH4695G1Z9 dated 20.12.2023, uploaded in the portal in Form GST DRC-07 on 28.12.2023, relating to the Tax period 2017-18 (July 2017 to March 2018), quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections and to produce documents.

For petitioner : Mr.A.Chandrasekaran

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

This Writ Petition is taken up for disposal at the time of admission itself, after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The specific case of the petitioner is that although there were discrepancies between the returns of GSTR- 01 and GSTR-3B, deficit tax was paid by the petitioner in GSTR-09 on 14.03.2020 and thus, the impugned demand is unsustainable.

3. The learned counsel for the petitioner would submit that since the petitioner has already paid, the petitioner may be given one opportunity being heard.

4. The learned counsel for the petitioner would further submit that the petitioner is willing to deposit another 10% of the disputed tax as a security from

his electronic cash register.

5. Recording the above submissions, the impugned order is set aside and the matter is remitted back to the respondent to pass fresh order, subject to the petitioner depositing 10% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

6. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice, that was issued to the petitioner, which was not replied by the petitioner. The respondent shall pass final orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three months thereafter.

Accordingly, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

05.06.2024

To

The Assistant Commissioner (ST),
Madurai Rural East Assessment Circle,
Madurai 625 020.

C.SARAVANAN, J.

apd

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